Vietnam Tariff Intelligence

HS 0904.11.90 detail

HS code	0904.11.90
Description	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Pepper: / - - Neither crushed nor ground: / - - - Other
Unit	kg
Generated	09/11/2026 15:09:56
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/09041190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1420
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1420
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1420
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1420
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-TH, CN)	0% (except TH, CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1417
ATIGA	2022	2022	0	AT!E1418
ATIGA	2023	2023	0	AT!F1418
ATIGA	2024	2024	0	AT!G1418
ATIGA	2025	2025	0	AT!H1418
ATIGA	2026	2026	0	AT!I1418
ATIGA	2027	2027	0	AT!J1418
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1420
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1420
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1420

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1420
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1420
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1420
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1422
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1422
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1422
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1422
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1422
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1422
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1424
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1420
AIFTA	30/12/2022	2022	0	AI!F1420
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1420
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1420
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1420
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1420
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1420
VKFTA	2022	2022	0	VK!E1418
VKFTA	2023	2023	0	VK!F1418
VKFTA	2024	2024	0	VK!G1418
VKFTA	2025	2025	0	VK!H1418
VKFTA	2026	2026	0	VK!I1418
VKFTA	2027	2027	0	VK!J1418
VCFTA	2022	2022	4	VC!D1431
VCFTA	2023	2023	2	VC!E1431
VCFTA	2024	2024	0	VC!F1431

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1431
VCFTA	2026	2026	0	VC!H1431
VCFTA	2027	2027	0	VC!I1431
VN-EAEU	2022	2022	0	EAV!D1428
VN-EAEU	2023	2023	0	EAV!E1428
VN-EAEU	2024	2024	0	EAV!F1428
VN-EAEU	2025	2025	0	EAV!G1428
VN-EAEU	2026	2026	0	EAV!H1428
VN-EAEU	2027	2027	0	EAV!I1428
AHKFTA	2022	2022	*	AKH!D1436
AHKFTA	2023	2023	*	AKH!E1436
AHKFTA	2024	2024	*	AKH!F1436
AHKFTA	2025	2025	*	AKH!G1436
AHKFTA	2026	2026	*	AKH!H1436
AHKFTA	2027	2027	*	AKH!I1436
EVFTA	2022	2022	10	EV-NK!D1419
EVFTA	2023	2023	6,6	EV-NK!E1419
EVFTA	2024	2024	3,3	EV-NK!F1419
EVFTA	2025	2025	0	EV-NK!G1419
EVFTA	2026	2026	0	EV-NK!H1419
EVFTA	2027	2027	0	EV-NK!I1419
UKVFTA	2022	2022	10	UKV!D1421
UKVFTA	2023	2023	6,6	UKV!E1421
UKVFTA	2024	2024	3,3	UKV!F1421
UKVFTA	2025	2025	0	UKV!G1421
UKVFTA	2026	2026	0	UKV!H1421

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1421
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1419
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1419
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1419
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1419
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1419
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1419
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1419
RCEP A	2022	2022	20	RCEPT-A!D1422
RCEP A	2023	2023	20	RCEPT-A!E1422
RCEP A	2024	2024	20	RCEPT-A!F1422
RCEP A	2025	2025	20	RCEPT-A!G1422
RCEP A	2026	2026	20	RCEPT-A!H1422
RCEP A	2027	2027	20	RCEPT-A!I1422
RCEP B	2022	2022	20	B!D1422
RCEP B	2023	2023	20	B!E1422
RCEP B	2024	2024	20	B!F1422
RCEP B	2025	2025	20	B!G1422
RCEP B	2026	2026	20	B!H1422
RCEP B	2027	2027	20	B!I1422
RCEP C	2022	2022	*	C!D1422
RCEP C	2023	2023	*	C!E1422
RCEP C	2024	2024	*	C!F1422
RCEP C	2025	2025	*	C!G1422
RCEP C	2026	2026	*	C!H1422
RCEP C	2027	2027	*	C!I1422

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1422
RCEP D	2023	2023	20	D!E1422
RCEP D	2024	2024	20	D!F1422
RCEP D	2025	2025	20	D!G1422
RCEP D	2026	2026	20	D!H1422
RCEP D	2027	2027	20	D!I1422
RCEP E	2022	2022	20	E!D1424
RCEP E	2023	2023	20	E!E1424
RCEP E	2024	2024	20	E!F1424
RCEP E	2025	2025	20	E!G1424
RCEP E	2026	2026	20	E!H1424
RCEP E	2027	2027	20	E!I1424
RCEP F	2022	2022	20	F!D1422
RCEP F	2023	2023	20	F!E1422
RCEP F	2024	2024	20	F!F1422
RCEP F	2025	2025	20	F!G1422
RCEP F	2026	2026	20	F!H1422
RCEP F	2027	2027	20	F!I1422
VIFTA	2024	2024	*	VI!F1357
VIFTA	2025	2025	*	VI!G1357
VIFTA	2026	2026	*	VI!H1357
VIFTA	2027	2027	*	VI!I1357

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0904.11 has 3 lines; 0904.11.90 is distinguished from its siblings by: Other.	0904.11.10 White; 0904.11.20 Black	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0904.11.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 0904.11.90 was checked against BT2026 (cell BT2026!N1420), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.